

ID: CCA\_2009040214143337

Number: **200920038**

Office:

Release Date: 5/15/2009

UILC: 6227.00-00

---

**From:**

**Sent:** Thursday, April 02, 2009 2:14:36 PM

**To:**

**Cc:**

**Subject:** RE: AAR - potential

I am not sure what you mean by "pick up" the partnership return. If you simply do nothing, the claims will expire two years after they were filed even if they might be considered valid AAR's under section 6227. See I.R.C. 6230(d)(2)(refund statute expires with expiration of period petitioning AAR) and 6228(a)(2)(A)(ii) and (b)(2)(B)(ii)(2 year statute for petitioning an AAR). [REDACTED]